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ARMSTRONG WORLD INDUSTRIES, INC.  
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June 20, 2012

The Honorable Max Baucus  
Chairman  
Senate Committee on Finance  
Washington, DC 20510

The Honorable Dave Camp  
Chairman  
House Committee on Ways & Means  
Washington, DC 20515

The Honorable Orrin G. Hatch  
Ranking Member  
Senate Committee on Finance  
Washington, DC 20510

The Honorable Sander M. Levin  
Ranking Member  
House Committee on Ways & Means  
Washington, DC 20515

**Re: Comments requested on Miscellaneous Tariff legislation S. 2075/H.R. 5510**

Dear Chairmen Baucus and Camp, and Ranking Members Hatch and Levin:

On behalf of Armstrong World Industries, we are writing to register our support for a key tariff-reduction measure - S. 2075/H.R. 5510, a bill to extend temporary duty suspension for certain nonwoven fiberglass sheets for use in acoustic ceiling tiles.

Armstrong is a leader in the design and manufacture of floors, ceilings, and cabinets. Headquartered in Lancaster, Pennsylvania, Armstrong and its subsidiaries operate 40 plants in 10 countries and have approximately 9,100 employees worldwide and over 4,800 in the United States. Specifically, this nonwoven fiberglass sheeting for ceiling tiles is used in our Ceiling Tile plant located in Hilliard, Ohio. Passage of this legislation would be of great benefit not only directly to these employees but also to the all our employees across the country. .

The subject product is used in the production of acoustic ceiling tiles for commercial suspension ceiling systems. The fiberglass sheets provide an acoustically transparent and scratch resistant substrate material on which the producer builds the finished ceiling tile products. Other possible uses for this product include incorporation in soft adhesive roofing systems for vehicles, as a barrier between a composite and aluminum in truck deck-lids, as an outer cover for foam panels used in OEM boat-building applications, and in various other building material applications. The subject product is acoustic ceiling tiles. The visual surface along with the attributes of light reflectance, acoustics and paint absorption make it ideal for use in making Armstrong's ceiling tiles here in the US. The product also meets company requirements of low formaldehyde emissivity levels of 10-12 micrograms per square meter per hour. We urge you to support passage of S. 2075/H.R. 5510 in particular. This tariff bill was authorized in the last MTB bill passed by Congress but expires at the end of 2012 and needs to be extended until 2015. Specifically, it provides for the following:

'9902.70.19 Smooth nonwoven fiberglass sheets, 0.40 mm or more but not over 1.65 mm in thickness, predominantly of glass fibers bound together in a polyvinyl alcohol matrix, of a type primarily used as acoustical facing for ceiling panels (provided for in subheading 7019.32.00).'

As a globally competitive U.S. manufacturer with global supply chains, Armstrong imports certain materials for which there is no U.S. manufacturer. These inputs are used to further manufacture into finished goods in the United States. Despite the fact that there is no U.S. production of these materials, we are obliged to pay duties on these imported items. In the past, the Congress has passed the Miscellaneous Tariff Bill (MTB), legislation which suspends duties on imports of modest volume and for which there are no competing U.S. manufacturing operations. The MTB provides important benefits to U.S. manufacturers looking to trim costs by providing a duty break on materials they need for their operations.

We ask that you work closely with the bill's original sponsors, Senator Casey of Pennsylvania and Representative Stivers of Ohio, in order to ensure passage of this legislation.

We appreciate that you, in both the House and Senate, are now considering MTB legislation for this year. On behalf of Armstrong and all of our employees, we thank you and ask that you support this important legislation.

Sincerely,

A handwritten signature in cursive script, appearing to read "Stacy Chapusky".

Customs Compliance Officer